

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re

WORLD COM, INC., et al.,

Reorganized Debtors.
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Chapter 11

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Case No. 02-13533 (AJG)

:
:
(Jointly Administered)

INTERNAL REVENUE SERVICE OF THE
UNITED STATES OF AMERICA,

Appellant,

v.

WORLD COM, INC., et al.,

Appellees.
-----X

:
:
07 Civ. 07414 (DLC)

AFFIDAVIT OF SERVICE

State of Texas

County of Harris

Rene A. Olvera, being duly sworn, hereby deposes and says:

1. I am over 18 years of age and am not a party to the above-captioned proceedings. I am employed by Weil, Gotshal & Manges LLP, having offices at 700 Louisiana, Suite 1600, Houston, Texas 77002.

2. On or before August 30, 2007, I caused true and correct copies of the following documents to be served by first class mail, Federal Express or electronic delivery on the parties indicated on the service list attached hereto at the addresses shown thereon:

- Notice of Reorganized Debtors' Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal

- Reorganized Debtors' Memorandum of Law in Support of Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal
- Declaration of Alfredo R. Pérez in Support of Reorganized Debtors' Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal

Sworn to before me this
August 31, 2007

/s/ Rene A. Olvera
Rene A. Olvera

/s/ Rosario Barrientos
Notary Public, State of Texas

Service List

Via First Class Mail:

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New York, NY 10007
Attn: District Director

Internal Revenue Service
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New York, NY 10007
Attn: Regional Director

Securities & Exchange Commission
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New York, NY 10279
Attn: Wayne M. Carlin

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Via Federal Express

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